

BUSINESS NAME \_\_\_\_\_

## STATE OF NEW HAMPSHIRE

LICENSE NUMBER

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Note:

(This is the Operator's six digit License number, not FEIN or SSN)PIN **Enter PIN on Telefile or E-File**

THIS WORKSHEET MUST BE COMPLETED PRIOR TO FILING THE NH MEALS &amp; RENTALS RETURN

For the month of

Filing due date

January	February	March	April	May
02/15/2006	03/15/2006	04/17/2006	05/15/2006	06/15/2006

**RECEIPTS FROM MEALS AND BEVERAGES**

1	Tax Excluded Receipts					
2	Meals Tax @ 8% (Line 1 multiplied by .08)					
3	Tax Included Receipts					
4	Meals Tax @ 7.41% (Line 3 multiplied by .0741)					
5	<b>TOTAL MEALS TAX</b> (Line 2 plus Line 4)					

**RECEIPTS FROM RENTALS**

6	Room Rental Receipts					
7	Permanent Resident Receipts					
8	Taxable Room Rental Receipts Line 6 minus Line 7					
9	<b>TOTAL ROOM RENTAL TAX</b> Check rate used. <input type="checkbox"/> .08 <input type="checkbox"/> .0741 Line 8 multiplied by .08 or .0741 if tax included.					
10	Motor Vehicle Rental Receipts					
11	<b>TOTAL MOTOR VEHICLE RENTAL TAX.</b> Check rate used. Line 10 x rate, <input type="checkbox"/> .08 if tax excluded, <input type="checkbox"/> .0741 if tax included. Round to nearest dollar.					
12	<b>TOTAL TAX</b> (Line 5 plus Line 9 plus Line 11)					

**DEDUCTIONS AND ADDITIONS**

13	Commission (Line 12 multiplied by .03) See 3% commission requirement in General Instructions.					
14	Advanced Payment or Credit Memo					
15	<b>TOTAL DEDUCTIONS</b> (Line 13 plus Line 14)					
16	Interest (See instructions)					
17	Penalty for Failure to Pay (See instructions)					
18	Penalty for Failure to File (See instructions)					
19	<b>TOTAL ADDITIONS</b> (Sum of Lines 16, 17 & 18)					

20	<b>TOTAL PAYMENT DUE</b> (Line 12 minus Line 15 plus Line 19)					
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**Payment authorized on Line 20 will be debited from your account the next business day after the filing due date**

21	<b>TAX EXEMPT MEALS &amp; RENTALS RECEIPTS</b> (See instructions)					
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January

February

March

April

May

THE TELEFILE SYSTEM WILL PROVIDE A 10 DIGIT CONFIRMATION NUMBER TO VERIFY THE

22	<b>CONFIRMATION NUMBER</b>	_____	_____	_____	_____	_____
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Telefile Telephone Number 1-800-328-4557  
E-File at [www.revenue.nh.gov](http://www.revenue.nh.gov)

AND MUST BE RETAINED FOR THREE YEARS FROM THE DUE DATE OF THE TAX OR THE DATE THE RETURN IS FILED WHICHEVER IS LATER.

June	July	August	September	October	November	December	TOTAL
07/17/2006	08/15/2006	09/15/2006	10/16/2006	11/15/2006	12/15/2006	01/16/2007	2006

RECEIPTS FROM MEALS AND BEVERAGES

1							
2							
3							
4							
5							

RECEIPTS FROM RENTALS

6							
7							
8							
9							
10							
11							
12							

DEDUCTIONS AND ADDITIONS

13							
14							
15							
16							
17							
18							
19							
20							

above if the return is timely filed and on the next business day following the date the return was filed for late filed return.

21							
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June	July	August	September	October	November	December	2006
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TRANSACTION. PLEASE ENTER THE NUMBER IN THE APPROPRIATE SPACE BELOW.

22							
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**MEALS & RENTALS TAX WORKSHEET**

## LINE-BY-LINE TELEFILE INSTRUCTIONS

Prior to filing a return, all licensed operators must complete the WORKSHEET found in this booklet. This worksheet will provide an historical record of the Meals & Rentals Tax reported by your business each month during the year. The worksheet is to be maintained with your records for three (3) years from the due date of tax or date the return is filed, whichever is later.

**When using E-File, follow the instructions on the screen.**

The shaded lines on this instruction page and those found on the Meals & Rentals Tax worksheet are the **ONLY** entries which the Telefile system will request you to enter or verify when filing your return.

Enter **ONLY** the requested items. **DO NOT ENTER YOUR GROSS SALES RECEIPTS ON TELEFILE.** If you have questions regarding these entries, call (603) 271-2191.

**ENTER** your business name on the line in the upper left corner of the worksheet.

**ENTER** your **six (6)** digit Meals & Rentals Tax license number in the block located in the upper left corner of the worksheet.

**DO NOT ENTER** your personal identification number (PIN) on the worksheet. The PIN is necessary for filing your return on the TELEFILE and/or the E-FILE system: however, this number should not be disclosed to anyone **except** those persons specifically authorized to act on your behalf.

**Receipts from Meals & Beverages**

<b>LINE 1</b>	<b>Enter</b> the net receipts/net sales for the period for items sold if the tax <b>is not</b> included in the price of the item sold.
<b>LINE 2</b>	<b>Multiply</b> Line 1 x .08 and <b>Enter</b> on Line 2.
<b>LINE 3</b>	<b>Enter</b> the gross receipts/gross sales for the period for items if the tax <b>is</b> included in the price of the item sold.
<b>LINE 4</b>	<b>Multiply</b> Line 3 x .0741 and <b>Enter</b> on Line 4.
<b>LINE 5</b>	<b>Enter</b> the TOTAL MEALS TAX, Line 2 plus Line 4. Round to the nearest dollar and <b>ENTER WHOLE DOLLARS ONLY.</b>

**Receipts from Rentals**

<b>LINE 6</b>	<b>Enter</b> the total room rental receipts minus any tax-exempt amount described on Line 21.
<b>LINE 7</b>	<b>Enter</b> permanent resident receipts. (Receipts received from occupants having greater than 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.)
<b>LINE 8</b>	<b>Enter</b> the taxable room rental receipts, Line 6 minus Line 7.
<b>LINE 9</b>	<b>Enter</b> the TOTAL ROOM RENTAL TAX. Check the rate which applies. Line 8 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and <b>ENTER WHOLE DOLLARS ONLY.</b>
<b>LINE 10</b>	<b>Enter</b> the total motor vehicle rental receipts.
<b>LINE 11</b>	<b>Enter</b> the TOTAL MOTOR VEHICLE RENTAL TAX. Check the rate which applies. Line 10 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and <b>ENTER WHOLE DOLLARS ONLY.</b>
<b>LINE 12</b>	<b>Enter</b> the total amount of tax, by adding Line 5 plus Line 9 plus Line 11 to calculate the total amount of the tax.  NOTE: Taxpayers who substantially understate their tax on Line 12 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (Line 12) or \$5,000.

**Deductions and Additions**

Commission of 3% may be taken by operators who timely file in accordance with RSA 78-A:8. Commission MAY NOT be deducted by an operator not meeting the requirements of RSA 78-A:7. (See 3% Commission Requirements in General Information.)

**Deductions:**

<b>LINE 13</b>	<b>Multiply</b> Line 12 x .03 and <b>Enter</b> total on Line 13.
<b>LINE 14</b>	<b>Enter</b> payments made in advance of the due date for the current tax period <b>or</b> for any Credit Memo you have <b>received</b> from the Department.
<b>LINE 15</b>	<b>Enter</b> total deductions, Line 13 plus Line 14.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX WORKSHEET**  
LINE-BY-LINE INSTRUCTIONS (continued)

<b>Additions:</b>  <b>LINE 16</b>	<p>Tax due not timely paid shall have interest at a rate of 8% per annum for returns due in the year 2006. The interest is calculated on the balance of tax due from the original due date to the date paid.</p> <p><b>Multiply</b> the number of days late x .000219 by the net tax due. <b>Enter</b> this amount on Line 16.</p> <p><b>Example: To calculate interest on a return 15 days late with a tax due of \$500, see below.</b>  <math>15 \text{ days late} \times .000219 = .003285 \times \\$500 = \underline{\\$1.64 \text{ interest due}}</math></p>																								
<b>LINE 17</b>	<p>Tax due not timely paid may have a penalty for failure to pay imposed. A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p><b>Multiply</b> the Net Tax Due (Line 12 minus Line 15) by 10% and <b>Enter</b> on Line 17.</p> <p><b>Example: To calculate the 10% penalty for failure to pay on \$500 tax, see below.</b>  <math>\\$500 \times .10 \text{ penalty for failure to pay} = \underline{\\$50 \text{ penalty due}}</math></p>																								
<b>LINE 18</b>	<p>An operator failing to timely file a complete return may be subject to a penalty for failure to file equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of the tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.</p> <p><b>Multiply</b> the Net Tax Due (Line 12 minus Line 15) by the percentage which applies and <b>Enter</b> the penalty for failure to file on Line 18.</p> <p><b>Example: To calculate the penalty for failure to file, see below.</b></p> <table border="0"> <thead> <tr> <th><u>Tax is:</u></th><th><u>Due date:</u></th><th><u>When filed:</u></th><th><u>Failure to file penalty due:</u></th></tr> </thead> <tbody> <tr> <td>\$500</td><td>1/15</td><td>1/16 - 2/15</td><td>\$ 25 (tax x 5%) or \$10 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>2/16 - 3/15*</td><td>\$ 50 (tax x 10%) or \$20 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>3/16 - 4/15</td><td>\$ 75 (tax x 15%) or \$30 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>4/16 - 5/15</td><td>\$100 (tax x 20%) or \$40 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>on or after 5/16</td><td>\$125 (tax x 25%) or \$50 whichever is greater</td></tr> </tbody> </table> <p>* If the return is due on 1/15 and filed on 2/16, the penalty is calculated at 10%: 5% for the first month, (1/16-2/15) and an additional 5% for each subsequent month or part of the second month not to exceed 25% of the balance of the tax due or \$50, whichever is greater.</p>	<u>Tax is:</u>	<u>Due date:</u>	<u>When filed:</u>	<u>Failure to file penalty due:</u>	\$500	1/15	1/16 - 2/15	\$ 25 (tax x 5%) or \$10 whichever is greater	\$500	1/15	2/16 - 3/15*	\$ 50 (tax x 10%) or \$20 whichever is greater	\$500	1/15	3/16 - 4/15	\$ 75 (tax x 15%) or \$30 whichever is greater	\$500	1/15	4/16 - 5/15	\$100 (tax x 20%) or \$40 whichever is greater	\$500	1/15	on or after 5/16	\$125 (tax x 25%) or \$50 whichever is greater
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<b>LINE 19</b>	<p><b>Enter</b> the sum of Lines 16, 17 and 18.</p>																								
<b>LINE 20</b>	<p><b>Enter</b> the TOTAL PAYMENT DUE, Line 12 minus Line 15 plus Line 19. Round to the nearest dollar and <b>ENTER WHOLE DOLLARS ONLY</b>. The amount entered here is the amount to be deducted from the account you have authorized for this purpose.</p> <p><b>NOTE:</b> For operators filing a paper return, Form DP-14, enclose a check payable to the State of New Hampshire for the amount shown on Line 20. If less than \$1.00 do not pay but still file the return.</p> <p>Telefile and e-file returns filed timely will have the payment, on Line 20, deducted from their account the next business day AFTER THE RETURN DUE DATE (commonly on the 16th of the month). Telefile and e-file payments for late filed returns will be deducted the NEXT BUSINESS DAY following the day the return was filed.</p>																								
<b>LINE 21</b>	<p><b>Enter</b> the total Meals &amp; Rentals receipts which are exempt from tax. As an example, federal, New Hampshire state and New Hampshire municipal employees on government business and having the proper documentation may be exempt from the payment of this tax. For further clarification, contact the Department at (603) 271-2191. Do not include permanent resident receipts on this line.</p>																								
<b>LINE 22</b>	<p>Telefilers should enter the 10 digit confirmation number assigned by the Telefile System at the conclusion of your filing. This number is an important record of your Telefile transaction and will be requested should any research of your electronic filing be required. Enter this number on your worksheet in the block under the corresponding tax period. E-filers should print a copy of their confirmation prior to exiting the E-FILE system. Telefilers and e-filers must continue to the end of the program to complete transaction and receive a confirmation number.</p> <p><b>IF YOU DID NOT RECEIVE A CONFIRMATION NUMBER, YOUR TRANSACTION DID NOT TRANSMIT TO THE DEPARTMENT</b></p>																								